A[illegible]T

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SUB[illegible]E

Tunnage and P[illegible]ge,

AND

For Reviving an A[illegible] [illegible]etter [illegible]ng of BUTTER, and re[illegible] [illegible]ein.

At the Parliam[illegible] [illegible] [illegible]e 17 day of [illegible]

EDINBURG[illegible]

Re-printed by [illegible] Close, over against the Trone [illegible] [illegible]7.

AN ACT

For continuing and Eſtabliſhing the Subſidy
OF
TUNNAGE & POUNDAGE;
AND
For Reviving an Act for the better Packing of Butter, and Redreſs of Abuſes therein.

WHereas the Lords and Commons Aſſembled in Parliament, did, upon the 16. day of December, in the year of Our Lord God, 1647. make and publiſh a certain Ordinance, Entituled, An Ordinance of the Lords and Commons Aſſembled in Parliament, for eſtabliſhing of the Subſidy of Tunnage and Poundage, together with the Book of Rates, to ſtand and continue from the 26. day of March, 1648. for certain time, which is ſince expired: And the Parliament taking into conſideration the neceſſity of this Commonwealth for Money to carry on the Affairs thereof, and for the Safeguard of the Seas, the Convoy of Merchants Ships and Goods, and the ſecuring of Trade, Do therefore Enact, and be it Enacted and Declared by his Highneſſe the Lord Protector and the Parliament, and by the Authority thereof, That the ſaid Ordinance of the 16. of December, 1647. and alſo the Book of Rates of Merchandize therein mentioned, with the Inſtructions thereunto annexed, and all and every the Articles, Inſtruc-

ctions, Matters, and Things in them, or either of them, specified and contained, other then such Articles, Instructions, Matters and Things, as have been heretofore repealed or altered, or shall by this present Act, or any other Act of this present Parliament, be repealed, or altered, Be, and are hereby Reserved, and shall stand and continue to be in full force, as well within Scotland and Ireland, and the Islands thereunto belonging, as within England, Wales, and the Town of Berwick upon Tweed.

And be it further Enacted by the Authority aforesaid, that (over and above the Rates and sums of money, mentioned in the said Ordinances, Acts, Books of Rates, and Instructions, or any of them) there shall be payable, and paid as followeth, that is to say, For every Butt or Pipe of Wine, of the growth and production of the Kingdom of Spain, or of the Dominions or Territories thereof, to be imported by any Merchant or Merchants, or other person or persons natural-born Subjects of this Commonwealth, into the Port of London, or any the Ports of this Commonwealth, the sum of Fifteen shillings; And for every Butt or Pipe of Wine, of the growth or production aforesaid, to be imported by Denizens or Strangers, the sum of Twenty shillings, and so proportionably for every greater or lesser quantity; and for every hundred weight of Raisins of the Sun, of the growth or production of the said Kingdom, Dominions, or Territories, imported by any person or persons, natural-born subjects of this Commonwealth, the sum of Three shillings, and imported by any Denizen or Stranger, the sum of three shillings

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and nine pence, and for all other Raisons of the growth and production of the said Kingdom, Dominions or Territories, imported by any person or persons, natural born Subjects of this Commonwealth, the sum of One shilling six pence; and to be imported by any Denizen or stranger, the sum of One shilling ten pence halfpeny: And for Lead and Tin, to be exported, by any person or persons whatsoever, the severall sums following; that is to say, For every Fodder of Lead, containing twenty hundred, Ten shillings; for every hundred weight of Tin unwrought, the hundred, containing one hundred and twelve pounds, twelve shillings eight pence; And in case any Goods, Wares, or Merchandize whatsoever, shall be exported, or shipped to be exported out of this Commonwealth, or the Dominions thereof, or shal be carried into the parts beyond the Seas, or being imported, (except in cases of necessity, where such Goods or Merchandize are in danger of perishing) shall be unshipped and laid on land, without the knowledg, privity and presence of the Commissioners or Collectors of the Custom for the time being, or one of their Deputies appointed for that service, or before due Entry thereof be made, and the Subsidy, Custom, and other duties paid and satisfied, and Warrant in due form and manner passed for the same, and due proof made thereof before the said Commissioners or Collectors of the Customs, or their Deputies; That then the proprietor and owner of such Goods, Wares, and Merchandize so shipped, transported, or carried, or unshipt and landed as aforesaid, shall forfeit the said Goods, Wares, and Merchandize, or the value thereof; And the Commander, Master, or

other perſon taking charge of ſuch ſhip or veſſel in which ſuch Goods, Wares and Merchandizes ſhalbe ſo ſhipped, tranſported or carried, or out of which the ſame ſhalbe unſhipped, to be landed as aforeſaid, knowing of ſuch offence, or the Mate, Purſer, Boatſwain or any of the Mariners committing the like offence, without the knowledge of the Cõmander or Maſter aforeſaid, ſhal forfeit treble the value of the Subſidy or Cuſtoms of ſuch Goods, Wares and Merchandizes, or Impriſonment at the pleaſure and diſcretion of the Barons of his Highneſs Exchequer, ſuch Impriſonment not exceeding twelve moneths.

And be it further Enacted by the Authority aforeſaid, that it ſhall and may be lawful to and for the aforeſaid Commiſſioners for the Cuſtoms for the time being, or any of their Deputy or Deputies, to take out of any Ship or Veſſel, importing Goods and Merchandize, from any the parts beyond the Seas, all fine Goods or Merchandize of ſmall bulk or packing, as they ſhall therein diſcover, or ſuſpect to be intended to be conveyed on ſhore without payment of Cuſtom, and the ſame to ſecure in his Highneſs Warehouſes at the reſpective Cuſtom-houſes, untill the Duties for them reſpectively be paid; And in caſe any ſhip or ſhips, veſſel or veſſels whatſoever, importing any Goods or Merchandize from any the parts beyond the Seas, ſhall not fully unlade, diſcharge, or deliver all the Goods and Merchandize imported therein, within eight and twenty dayes after the arrival of ſuch Ship or Veſſell in ſome Port or Creek of this Commonwealth, that then, for preventing of fraud and charge to the Commonwealth, it ſhall and may be lawfull to and for the ſaid Commiſſioners

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ners of the Customs, their Deputy or Deputies, to unlade and take on shore such Goods and Merchandize, and the same to secure in Ware-houses, to be for that end appointed, the charge thereof to be paid by the Merchants, Owners, or Claimers thereof, at the discretion of the said Commissioners of the Customs, their Deputy or Deputies; And that if any person or persons shall refuse to permit such fine Goods, or such other Goods and Merchandize to be taken out and secured as aforesaid, he shall upon proof thereof, forfeit the sum of one hundred pounds.

Provided allwayes, that if any Goods or Merchandize, so taken out of any Ship, or Vessel, shall afterward be purloyned, imbezled, wilfully spoiled or impaired, That in such case the Officer or Ware-house-keeper, under whose charge the said Goods shall at such time be, shall make full and ample satisfaction to the Owner or Claimer of the same, to be adjudged and awarded by the Committee for preservation of the Customs in England, or the Commissioners or Barons of his Highnesse Exchequer in Scotland and Ireland respectively: And the Commissioners for the Customs are hereby required to take good security of the Officers imployed in and about the premisses, for the faithfull discharge of their respective trust therein.

And that if any Goods or Merchandize imported, shall be unshipped, and put into any Boat, Lighter, Barge, or other Vessel, without the consent or privity of the said Commissioners for the Customs, or their Deputy or Deputies, testified by a Note under his or their hand, or hands, that then such Boat, Lighter, Barge, or other Vessel shall be forfeited.

And

And whereas of late many great quantities of Goods and Merchandize, have been fraudulently concealed, to the great diminution of the Publick Revenue, and prejudice of his Highness the Lord Protector and the Commonwealth; For prevention thereof, Be it further Enacted by the Authority aforesaid, that no Owner, Master, Purser, or other person, taking charge of any Ship or Vessel importing Goods or Merchandize, shall unship or land any such Goods or Merchandize, before such Owner, Master, Purser, or other person, taking charge of such Ship or Vessel, shall have delivered unto the Commissioners of the Customs, for the time being, or one of their Deputies, upon Oath, the contents of the Lading of their respective Ships and Vessels, together with the Marks and Numbers of each respective parcell, and shall have answered upon Oath to all such Questions, touching the premisses, as shall be demanded by the said Commissioners for the Customs, or their Deputy or Deputies, who are hereby Authorized respectively, to administer the said Oath, upon pain that every such owner, Master, Purser, and other person, taking charge of any Ship or Vessel, importing Goods and Merchandize, shall forfeit the sum of one hundred pounds.

And be it further Enacted by the Authority aforesaid, that all and every Merchant or Merchants, and any other person and persons whatsoever, entring any Goods, Wares, or Merchandize, to be shipped or landed, shall upon his or their Bill, or Bills of entry, specifie the particular marks, number, and outward form and bulk, of all and every the Goods, Wares, and

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Merchandize so by him or them Entred, upon pain that such Merchant and Merchants, person and persons, shall forfeit the sum of Ten pounds: And for prevention of the many frauds and deceitfull practises used in Commissions for Goods and Merchandize, seized for being prohibited or uncustomed, It is further Enacted by the Authority aforesaid, That no Information shall be exhibited, or proceeded on in any Court of Record, against any such Goods or Merchandize, until such seizure shall be registred with the Register, to be from time to time appointed for that purpose, by the respective Commissioners for the Customs for the time being, and certified by him to be so Registred, and until such Goods and Merchandize be secured in his Highnesse ware-houses at the Custom-houses of the respective Ports.

Be it further Enacted by the Authority aforesaid, That in case after the clearing of any Ship or Vessell, by the said Commissioners for the Customs, or any of their Deputies, or the Discharging the Watchmen or Tidesmen from attendance thereupon, there shall be found on board such Ship or Vessel, any Goods, Wares, or Merchandize, which have been concealed from the knowledge of the said Commissioners, and for which the Custom, Subsidy, and other duties due upon the importation thereof, have not been paid; then the Master, Purser, or other person taking charge of such Ship or Vessell, shall forfeit the sum of One hundred pounds.

And be it further Enacted by the Authority aforesaid, That if any Master, Purser, or other person taking Charge of any Ship or Vessell, shall take or receive, or cause, or suffer to be re-

ceived thereunto a greater quantity of Coals, either for any Port within this Commonwealth, or for any the parts beyond the Seas, then is entred, he or they so offending shall forfeit Ten shillings for every Chaldron of Coals so taken.

And be it further Enacted by the Authority aforesaid, That one Moiety of all Forfeitures, shall be received by the said Commissioners for the Customs, their Deputy, or Deputies, to the use of his Highness the Lord Protector and the Commonwealth, and the other Moiety of all Forfeitures, shall be to him or them that shall duely seize and discover the same to the said Commissioners for the Customs, or their Deputy Collectors, and shall likewise sue for and prosecute the same by Action, Bill, Plaint, or Information, wherein no Wager of Law, Protection, Essoyn, or other dilatory Plea, shall be allowed.

And it is further Enacted by the Authority aforesaid, That the Commissioners for the Customs respectively for the time being, shall have power from time to time, to chuse and depute a Messenger to attend their service, and him again to displace, and others to substitute; which Messengers by them so chosen, shall have power to Summon all or any such person or persons as shall be refractory or disobedient to the Laws or Ordinances, made for the payment of Customs, or advance of Moneys, or touching prohibited Goods, or that shall affront and abuse the said Commissioners, their Deputies, Factors or Servants, in the execution of their several Duties or Services; and the persons Summoned, are required to appear before

such

such persons, by any three or more of them respectively, as shall be from time to time Authorized thereunto, by Commission under the Great Seal, to be Commissioners for preservation of the Customs within England, Scotland, or Ireland respectively, to answer such their misdemeanors and miscarriages: And the said Commissioners, or the major part of them, are hereby further enabled to call before them any person or persons, whom they shall think fit, to testifie touching the premisses, and to examine any such person, other then the party himself upon Oath, and to transmit such Examinations, relating to such Misdemeanors, wherewith he or they shall be chargeable, or charged, as shall be taken as aforesaid, unto the said Commissioners for preservation of the Customs, who are hereby Authorized, upon hearing the said Charges and Examinations there taken, or such other proof upon Oath as shall be made before them, to punish such Offenders by Fine, not exceeding Five pounds, or imprisonment for one month, in case the Fine be not paid.

And whereas many differences do daily arise between the Commissioners of the Customs, and their Officers and Merchants, and other Traders, by transporting severall Goods and Commodities from one Port of this Commonwealth to another, without Cocquet or Transire, as also by Non and short entring of Goods and Merchandize, to be exported or imported, the Customs whereof oft-times, if paid, doth not amount to the sum of five pounds, and otherwise; And if in any of the aforesaid Cases, Prosecutions thereof should be had in

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the Court of Publick Exchequer, the charge thereof would be very great, and the Common-wealth receive no advantage thereby considerable, but Merchants and Traders very much perplexed and disturbed, which, with the consequence thereof, would prove very prejudiciall; For preventing whereof, and the furtherance and good of Trade, and the Revenue of the Common-wealth accreasing thereby,

Be it Enacted by the Authority aforesaid, That the Commissioners of the Customs for the time being, or any three or more of them, henceforth, from time to time, take into consideration, any Cause or Causes before mentioned, and to hear and determine the same, and to set such Fines upon the Owners, Masters, or other Offenders, as in their discretions shall seem meet, as well on the behalf of his Highnesse and the Commonwealth, as the persons suing or prosecuting; Any Law, Usage, or Custom in any other Court to the contrary not withstanding. Provided, that such Fine do not exceed the value of such Goods.

Be it likewise Enacted by the Authority aforesaid, That the Commissioners of the Customes for the time being, or any one of them, their Deputy or Deputies, shall have power, and hereby have power, to administer such Oath and Oaths, as are now in force or use to Masters of Ships, or other persons concerned therein, upon passing their Entries, and Merchants, or other persons passing Certificates, and in other Emergencies and Custom-Causes, wherein Oaths have been usually given.

And

And it is further Enacted by the Authority aforesaid, That from, and after the first day of August next, all Scotch Coals, to be exported in any Ship or Ships, Vessel or Vessels, belonging to any the People of this Commonwealth, as the true Owners and Proprietors thereof, and whereof the Masters and Mariners are for the most part of the People of this Commonwealth, shall be, and hereby are rated and valued at Four shillings a Tun; And the like Coals exported in Ships or Vessels belonging to strangers, or whereof the Master and Mariners are for the most part strangers, at the sum of Eight shillings a Tun; And that the Custom and Subsidy thereof be levyed and received according to the said Rates; which said Rates shall be in stead of all other Rates, imposed or set by any Law, Ordinance, or Order formerly made.

Provided allwaies, and be it further Enacted by the Authority aforesaid, for the avoiding of fraudulent Compositions, That all person or persons whatsoever, seizing any Goods or Merchandize, shall, from time to time, aquaint the said Commissioners for the Customs with their proceedings in prosecution; and in case any such person or persons shall neglect or delay to prosecute, and the said Commissioners not satisfied with such Neglect or Delay; then it shall and may be lawfull to and for the said Commissioners, or the major part of them, To appoint any other person or persons, whom they shall think fit, to prosecute; which other person or persons shall be, and hereby are declared to be the true and proper Prosecutor or Seizer to all intents and purposes whatsoever,

and to whom the moiety of the said Forfeitures shall be due and payable, and to no other; Any Law, Statute, Usage, or Custom, to the contrary hereof notwithstanding.

Provided likewise, and be it further Enacted by the Authority aforesaid, for the encouragement of all English Plantations and Islands, in the Planting of Gingers and Sugars, That from and after the first day of August, 1657. all Gingers and Sugars, commonly called White Sugars, of the Growth, Production, or Curation of all, or any the said Plantations or Islands, shall be, and are hereby rated, and set to the said Subsidy of Poundage inwards, at the respective Rates hereafter expressed, and no other; viz. All Ginger, being of the said English Plantations or Islands, the Hundred weight at Twenty shillings, and every greater or lesser quantity, according to the said Rate proportionably; And also all Sugars, commonly called White Sugars, being of the same Plantations or Islands, the One hundred weight at Five pounds Sterling, and every greater or lesser quantity, according to the same Rate proportionably; The Rates formerly expressed and set in the Book of Rates above-mentioned, or any other thing in this present Act contained to the contrary thereof in any wise notwithstanding.

Provided allwaies, That upon the exportation of Raisons imported, and for which the Duties aforesaid shall be paid, there shall be repaid to the Exporter, over and above the half-Subsidy setled as aforesaid, the whole Additional Duty before-mentioned; that is to say, Upon Raisons of the Sun, the sum of Three shillings per hundred weight, and upon all other Spanish Raisons,

sons, One shilling six pence per hundred weight, upon the like Terms, Conditions, and Limitations as are prescribed and set down touching the half Subsidy, in the second Article of Instructions annexed to the Book of Rates;

Provided allwayes, That the Custom and Subsidy for Wines Imported into Scotland or Ireland, or any the Islands thereunto belonging, shall be collected, levied and received, according to the Rates and Values set upon Wines Imported into the Port of London.

Provided also, That the Additional Customs imposed by this Act upon Spanish Wines, and Fruit, shall be and continue until the Five and twentieth of March, One thousand six hundred and sixty, and no longer.

Provided also, and it is hereby Enacted, That no Goods or Merchandize, which are prohibited to be imported into, or exported out of England, into any the parts beyond the Seas, shall be from henceforth imported into, or exported out of Scotland or Ireland, or any of the Islands to them, or either of them belonging or appertaining, into Foreign parts beyond the Seas; And to that end all and every Act and Ordinance of Parliament, and the severall and respective Clauses, Penalties, and Forfeitures therein contained, now in force in England, is hereby Enacted and Declared to be in full force in Scotland, and Ireland, and the Islands to them, and either of them belonging and appertaining.

And it is hereby further Enacted, That an Act of Parliament, passed the 28 of August, 1649. Entituled, An Act prohibiting the Importation of any Wines, Wool, or Silk, from the Kingdom of FRANCE, into the Commonwealth of ENGLAND,

or

or IRELAND, or any of the Dominions thereunto belonging, be henceforth, and is hereby repealed.

And it is hereby further Enacted, That one half-part of one per cent. which is two shillings in every Twenty shillings paid for Custom and Subsidy, according to the Book of Rates, established by Authority of Parliament, shall from and after the Four and twentieth day of June, in the year of our Lord, One thousand six hundred fifty seven, be raised, levied, and paid, over and above the said Custom and Subsidy, of, and from all and every such Goods, Wares, and other Merchandizes, to be Imported into this Commonwealth, the said sum of One half-part of One per cent. to be raised, paid and continued until the Four and twentieth day of June, which will be in the year of our Lord, One thousand six hundred and sixty; And to be received and taken by their Deputy or Deputies, and by them to be laid out, paid, and imployed for the Redeeming of Captives of this Commonwealth, taken at Sea by Turkish, Mooriſh, or other Pirates, and for no other use whatsoever, in such manner as by his Highness the Lord Protector, by, and with the Advice and Consent of his Council, shall be ordered and directed. And if any Goods, Wares, or Merchandizes, brought from beyond the Seas, whereof the said sum of One half-part of One per cent. is or shall be due and payable by virtue of this Act, shall at any time hereafter be landed or put on shore within this Commonwealth, before due entry thereof, and the said sum of One half-part of One per cent. due, and the same not paid and satisfied; All the said Goods,

Wares,

[illegible] shall be forfeited and lost, the one Moyety of the value thereof, to be to him, or them that will seize or sue for the same, before the Barons of his Highness Exchequer; and the other Moyety to be imployed for the use above said.

Provided allwaies, That the whole Duty of the One half of the One per cent. for the Redemption of Captives as aforesaid, as shall be paid for any Goods or Merchandize imported, and as shall be effectually drawn back, upon the exportation thereof, be repaid in such manner as the said Subsidy is to be paid.

And be it further Enacted by his Highness the Lord Protector and this present Parliament, That one Act of Parliament made the twelfth day of March, One thousand six hundred fourty and nine, Entituled, An Act for the better packing of Butter, and redress of Abuses therein, shall be, and is hereby revived; And that all the Clauses, Matters, Authorities, and Things in the said Act contained, shall be, from and after the first day of August, in the year of our Lord One thousand six hundred fifty seven, in full force, strength, and power.

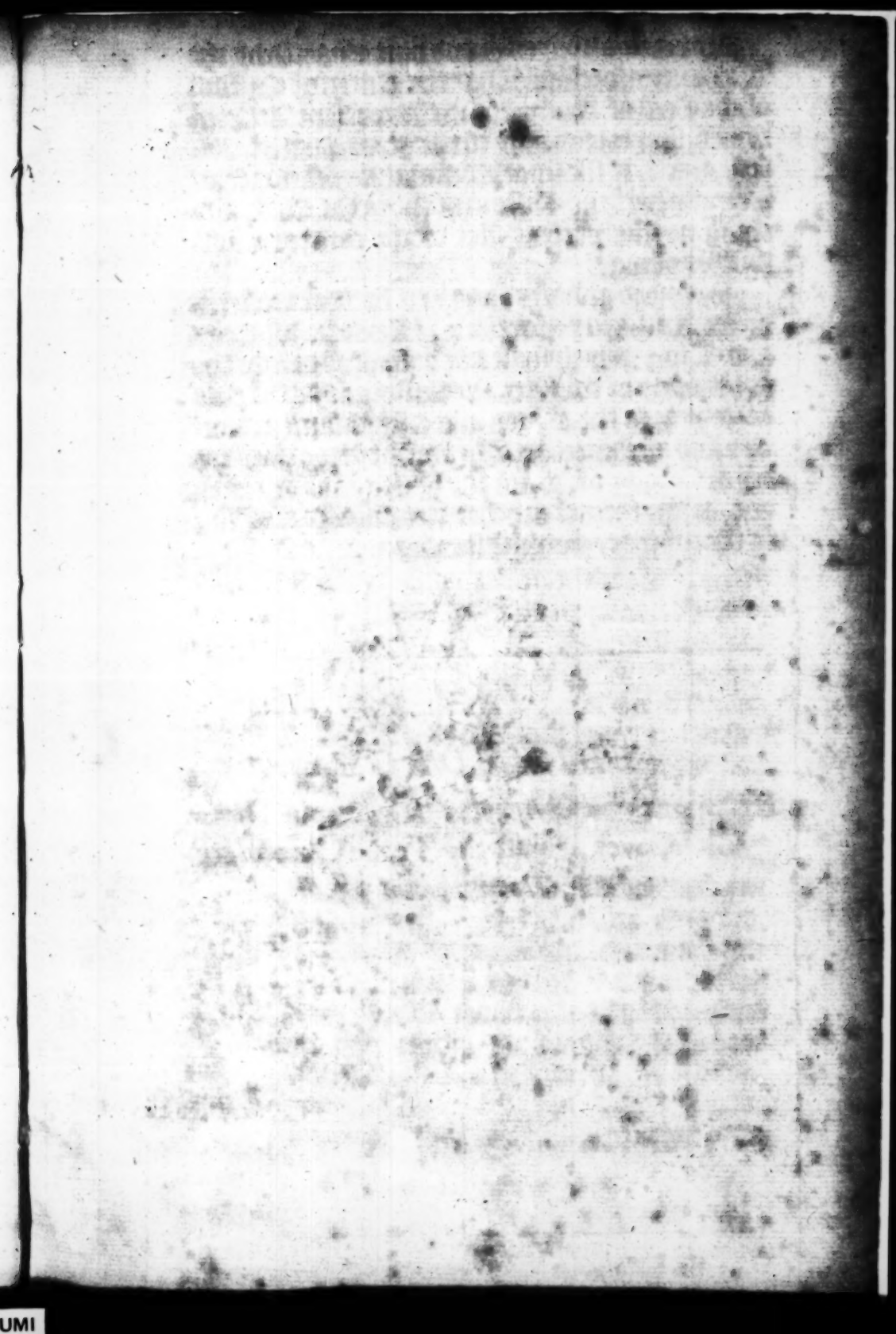
And for the prevention of the said Abuses in Scotland and Ireland, Be it further Enacted, And it is hereby Enacted, That from and after the five and twentieth day of March, which shall be in the year of our Lord, One thousand six hundred fifty eight, the said Act shall be in force, and upon the like penalties, in Scotland and Ireland.

Provided

Provided allwayes, and be it Enacted by the Authority aforesaid, That the Rates of Custom of the Coal of Scotland, in this present Act contained, shal extend only to the great Coat of Scotland, and that the small Coal of that Nation shall pay only half the Custom of the great Coal, any thing in this present Act to the contrary notwithstanding.

Provided allwayes, and be it further Enacted by the Authority aforesaid, That for all Lead and Tin, which shall not be shipped before the publication of this Act, the Customs shall be paid according to the Rates and Establishment directed and appointed by this present Act; any Entry or Cocquet of, or for the same made or taken out, or any former or other Act, matter, or thing to the contrary notwithstanding.

EDINBURGH,

Re-printed by *Christopher Higgins*, in Harts Close, over against the Trone Church,

Anno Domini, 1697.